

Sumner County, Kansas

Annual Financial Report

December 31, 2015

County Commission

Jim Newell

Cliff Bales

Steve Warner

County Clerk

Debra Norris

County Treasurer

Dannetta Cook

Independent Auditors

Kenneth L Cooper Jr CPA, Chtd.

Certified Public Accountants

Wellington, Kansas

Sumner County, Kansas

Year Ended December 31, 2015

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1-2
Statement 1 Summary Statement of Receipts, Expenditures and Unencumbered Cash, Regulatory Basis	3-5
Notes to the Financial Statement	6-14
<u>Regulatory-Required Supplemental Information:</u>	
Schedule 1 Summary of Regulatory Basis Expenditures – Actual and Budget,	15
Schedule 2 Schedule of Regulatory Basis Receipts and Expenditures - Actual and Budget	
<u>General Fund</u>	
2-1 General Fund	16-21
<u>Special Purpose Funds</u>	
2-2 Road and Bridge	22
2-3 Special Bridge	23
2-4 Special Road and Bridge	24
2-5 Agricultural Complex Bond & Interest	25
2-6 4-H Club	26
2-7 Fair Association Building	27
2-8 County Fair	28
2-9 Health	29
2-10 Casino Application	30
2-11 Soil Conservation	31
2-12 Election	32
2-13 Noxious Weeds	33
2-14 Ambulance	34
2-15 Employee Benefits	35
2-16 County Extension Council	36
2-17 Mental Health	37
2-18 Community College Tuition	38
2-19 Appraiser's Cost	39
2-20 Futures Unlimited	40
2-21 Economic Development	41
2-22 Service Program for the Elderly	42
2-23 Tax Sale Foreclosure	43

Sumner County, Kansas

Year Ended December 31, 2015

TABLE OF CONTENTS (Continued)

Special Purpose Funds (Continued)

2-24	Tort Liability	44
2-25	Special Highway Improvement	45
2-26	Futures Unlimited Building	46
2-27	Concealed Carry Fees	47
2-28	Special Parks and Recreation	48
2-29	Special Alcohol Program	49
2-30	Local Environment Protection Grant	50
2-31	2010 911 Wireless	51
2-32	Community Corrections	52
2-33	Work Release	53
2-34	Sanitary Landfill	54
2-35	911 Emergency Phone System	55
2-36	Capital Improvement	56
2-37	Sheriff Asset Forfeiture	57
2-38	Federal Equitable Sharing	58
2-39	2010 911 Wire Line	59
2-40	CDBG Grant	60
2-41	Sex Offender Fee	61
2-42	Inmate Phone System	62
2-43	Equipment Reserve	63
2-44	County Cemetery	64
2-45	Dare Program	65
2-46	Juvenile Justice	66
2-47	EMA/CERT	67
2-48	County Attorney Asset Forfeiture	68
2-49	War Memorial	69
2-50	Local Emergency Planning	70
2-51	Neighborhood Revitalization	71
2-52	Special Emergency Response Team	72
2-53	Donations for Drug Dog	73
2-54	Register of Deeds Technology	74
2-55	Sales Tax Revenue-Health Care	75
2-56	Clerk Technology	76
2-57	Treasurer Technology	77
2-58	Bio-Terrorism Grant	78
2-59	Pan Flu Grant	79
2-60	Cities Readiness Grant	80
2-61	Auto License Fee	81
2-62	Contingent At-Risk Reserve	82

Sumner County, Kansas

Year Ended December 31, 2015

TABLE OF CONTENTS (Continued)

	<u>Bond and Interest Fund</u>	
2-63	Bond and Interest	83
2-64	Slate Valley Sewer	84
2-65	Greenfield Improvement District	85
	<u>Capital Projects Fund</u>	
2-66	Road Bond Series 2014	86
2-67	Temporary Note 2014 Greenfield Paving.....	87
	<u>Business Funds</u>	
2-68	Self-Insured Medical Plan	88
	<u>Trust Funds</u>	
2-69	Prosecuting Attorney Trainee	89
	<u>Agency Funds</u>	
Schedule 3	Summary of Receipts and Disbursements-Agency Funds, Regulatory Basis.....	90

KENNETH L COOPER JR CPA, CHTD

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

Sumner County Board of Commissioners
501 N Washington
Wellington, Kansas

We have audited the accompanying fund summary statement of receipts, expenditures and unencumbered cash balances, regulatory basis of Sumner County, Kansas, (a Municipality) as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Sumner County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Sumner County, Kansas as of December 31, 2015, or changes in net position and, when applicable, cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sumner County, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2015 summary statement of receipts, expenditures, and unencumbered cash balances, regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget, regulatory basis; individual fund schedules of receipts and expenditures-actual and budget, regulatory basis; and schedule of summary receipts and disbursements-agency funds, regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2015 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 information has been subjected to the auditing procedures applied in the audit of the 2015 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2015 basic financial statement or to the 2015 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of receipts and expenditures-actual and budget, regulatory basis (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2014 basic financial statement upon which we rendered an unqualified opinion dated July 24, 2015. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement taken as a whole, on the basis of accounting described in Note 1.


Certified Public Accountants
Wellington, Kansas

July 26, 2016

Sumner County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Funds							
Governmental Type Funds							
General	\$ 1,904,776	\$ -	\$ 6,564,547	\$ 7,726,447	\$ 742,876	\$ 147,637	\$ 890,513
Special Purpose Funds:							
Road and Bridge	2,466,493	711	4,276,622	5,430,172	1,313,654	537,216	1,850,870
Special Bridge	4,443	-	38,349	38,401	4,391	-	4,391
Special Road and Bridge	341	-	1	-	342	-	342
Agric Complex Bond & Int	47,978	-	10,478	-	58,456	-	58,456
4-H Club	6	-	2,994	3,000	-	-	-
Fair Association Building	55	-	3,664	3,500	219	-	219
County Fair	184	-	4,509	4,500	193	-	193
Health Fund	22,530	-	960,150	973,357	9,323	14,362	23,685
Casino Application	57,500	-	-	-	57,500	-	57,500
Soil Conservation	423	-	24,985	25,000	408	-	408
Election Fund	41,540	-	208,662	189,656	60,546	68	60,614
Noxious Weeds	72,852	-	163,911	172,564	64,199	5,489	69,688
Ambulance	53,408	-	626,858	677,233	3,033	20	3,053
Employee Benefits	402,540	-	3,585,512	3,988,052	-	515	515
County Extension Council	-	-	168,866	167,812	1,054	-	1,054
Mental Health	7,598	-	416,395	415,000	8,993	-	8,993
Community College Tuition	121	-	16	105	32	-	32
Appraiser's Cost	48,310	-	373,986	409,835	12,461	3,080	15,541
Futures Unlimited	3,205	-	184,445	183,600	4,050	-	4,050
Economic Development	1	-	-	-	1	-	1
Service Program for Elderly	550	-	131,572	132,122	-	-	-
Tax Sale Foreclosure	-	-	30,715	-	30,715	-	30,715
Tort Liability	131,286	-	11	20,000	111,297	-	111,297
Special Highway Improvement	331	-	-	-	331	-	331
Futures Unlimited Building	1,181	-	25,112	25,000	1,293	-	1,293
Concealed Carry Fees	23,750	-	1,820	-	25,570	-	25,570
Special Parks and Recreation	6,058	-	-	-	6,058	-	6,058
Special Alcohol Program	146,353	600	95,568	53,200	189,321	-	189,321
Local Environment Protection Grant	-	-	-	(6)	6	-	6
2010 911 Wireless	-	-	-	-	-	-	-
Community Corrections	23,144	-	197,017	190,770	29,391	4,296	33,687
Work Release	5,309	-	2,660	2,665	5,304	200	5,504
Sanitary Landfill	104,272	-	34	1,042	103,264	-	103,264
911 Emergency Phone System	-	-	-	-	-	-	-
Capital Improvement	68,113	-	61,296	58,871	70,538	-	70,538
Sheriff Asset Forfeiture	10,425	-	12	5,999	4,438	-	4,438
Federal Equitable Sharing	120,491	-	80,856	125,662	75,685	60,585	136,270
2010 911 Wire Line	246,920	-	142,007	205,294	183,633	66,374	250,007
CDBG Grant	-	-	277,230	277,230	-	-	-
Sex Offender Fee	12,450	-	6,555	1,790	17,215	-	17,215
Inmate Phone System	45,513	-	49,550	19,916	75,147	1,590	76,737
Equipment Reserve	1,378,527	-	269,465	79,629	1,568,363	-	1,568,363
County Cemetery	121,206	-	12,312	11,100	122,418	-	122,418

Sumner County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
DARE Program	6,216	-	-	1,000	5,216	-	5,216
Juvenile Justice	26,891	-	194,942	201,911	19,922	2,292	22,214
EMA/CERT	334	-	-	-	334	-	334
County Attorney - Asset Forfeiture	4,016	-	50	-	4,066	-	4,066
War Memorial	300	-	-	-	300	-	300
Local Emergency Planning	8	-	-	-	8	-	8
Neighborhood Revitalization	26,335	-	549,172	517,471	58,036	652	58,688
Special Emergency Response Team	11,088	-	14,785	13,168	12,705	-	12,705
Donations for Drug Dog	96	-	-	95	1	-	1
Register of Deeds Technology	88,237	-	29,966	4,412	113,791	-	113,791
Sales Tax Purpose-Health Care	573,182	-	1,426,276	1,675,578	323,880	-	323,880
Clerk Technology	-	-	7,483	-	7,483	-	7,483
Treasurer Technology	-	-	7,484	-	7,484	-	7,484
Bio-Terrorism Grant	37,247	-	21,130	18,004	40,373	865	41,238
Pan Flu Grant	9,958	-	-	-	9,958	-	9,958
Cities Readiness Grant	10,624	-	17,113	17,245	10,492	-	10,492
Auto License Fee	29,278	-	242,501	232,108	39,671	-	39,671
Contingent At Risk	805,849	-	410,512	-	1,216,361	-	1,216,361
Bond and Interest Funds:							
Bond and Interest	21,258	-	1,399,916	1,385,674	35,500	-	35,500
Slate Valley Sewer	14,777	-	16,632	14,880	16,529	-	16,529
Greenfield Improvement District	160	-	146,000	145,262	898	-	898
Capital Project Funds:							
Road Bond Series 2014-1	242,848	323,337	-	25,091	541,094	387	541,481
Temp Note 2014 Greenfield Paving	-	-	19,689	19,689	-	-	-
Business Funds:							
Self-Insured Medical Plan	91,388	-	3,024,568	2,702,595	413,361	-	413,361
Trust Funds:							
Prosecuting Attorney Trainee	50,325	-	7,410	4,552	53,183	-	53,183
Total Reporting Entity (excluding Agency Funds)	<u>\$ 9,630,598</u>	<u>\$ 324,648</u>	<u>\$ 26,534,371</u>	<u>\$ 28,597,253</u>	<u>\$ 7,892,364</u>	<u>\$ 845,628</u>	<u>\$ 8,737,992</u>

Sumner County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

Composition of Cash Balance:

Cash in checking account:

Impact Bank, Wellington, KS	Major checking	\$ 57,656
Impact Bank, Wellington, KS	Slate Valley	16,530
Impact Bank, Wellington, KS	Special Auto checking	123,556
Bank of Commerce, Wellington, KS	FEMA	342
Impact Bank, Wellington, KS	EFT account	2,592
Impact Bank, Wellington, KS	Peck Improvement	11,926
Panhandle Federal Credit Union, Wellington, KS	Credit Union for VISA	6
Bank of Commerce, Wellington, KS	District Court	134,060
Bank of Commerce, Wellington, KS	Law Library	55,142

Cash in savings account:

Impact Bank, Wellington, KS	6,378,138
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Cash in certificates of deposit

Security State Bank, Wellington, KS	-
Impact Bank, Wellington, KS	5,000,000
Valley State Bank, Belle Plaine, KS	3,300,000
Bank of Commerce, Wellington, KS	Law Library 19,639

Cash items

Cash on hand	10,259
Returned checks held for collection	5,538

Other cash

Funds held by Self-Insured Medical Plan administrator	413,362
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Investments

State of Kansas Municipal Investment Pool	16,683,357
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Unreconciled difference

(6,319)

Total Cash and investments

32,205,784

Agency Funds per Statement 3

(23,467,792)

Total Reporting Entity (Excluding Agency Funds)

\$ 8,737,992

Sumner County, Kansas
Notes to Financial Statement
December 31, 2015

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Sumner County, Kansas (the “County”) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the County with no related municipal entities.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund of the County. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Sumner County, Kansas

Notes to Financial Statement

December 31, 2015

1. Summary of Significant Accounting Policies (continued)

D. Property taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the County at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Reimbursements

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons, otherwise they are shown as revenue. Reimbursed expenditures as defined by K.S.A 79-2934 are reimbursements during the current year of expenditures also made during the current year. They are recorded as an expenditure in the reimbursing fund and a revenue in the reimbursed fund.

F. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment for 2015 which amended the budget for five funds.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2015

1. Summary of Significant Accounting Policies (continued)

F. Budgetary Information (continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Stewardship, Compliance and Accountability

A. Compliance With Finance-Related Legal and Contractual Provisions

- Expenditures in Excess of Budgeted Amount
 - K.S.A 79-2935 provides that expenditures, including encumbrances of any lawfully budgeted fund should not exceed the adopted budget of expenditures. During 2015, expenditures exceeded budget in the General Fund by \$15,256, in the Employee Benefits Fund by \$189,266, in the Community Corrections Fund by \$2,764 and in the 2010 911 Wire Line Fund by \$5,294.
- Claims Payment Procedures
 - K.S.A. 12-105b and 10-810 provide for internal auditing of claims and approval by the governing body. There were a small number of claims for pass-through grantees and for electronic postage expenditures that were not processed using the normal claims payment procedures and were not approved by the governing body.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2015

3. Deposits and Investments

As of December 31, 2015, the County had the following investments and maturities:

<u>Security Description</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>		<u>Rating U.S.</u>
		<u>Less than 1</u>	<u>1 to 5</u>	
Kansas Municipal Investment Pool	\$16,683,357	\$16,683,357		S&P AA+/S1+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no investment policy that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments as of December 31, 2015 in the amount of \$16,683,357 are all invested in the Kansas Municipal Investment Pool.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not designate any peak periods in 2015. All deposits were legally secured at December 31, 2015.

At December 31, 2015, the County's carrying amount of deposits was \$15,506,599 and the bank balance was \$17,169,103. The bank balance was held by four banks and the self-insured health plan's third party administrator (TPA), resulting in a concentration of credit risk. As of 12/31/15, the balance held by the TPA in their bank account was \$413,362. The County has no assurance that this amount is secured by FDIC coverage or collateral. Of the bank balance, \$413,362 was held by the TPA, \$826,423 was covered by federal depository insurance and \$15,929,318 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2015 the County had invested \$16,683,357 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2015

4. Long-term debt

Changes in long-term liabilities for the County for the year ended December 31, 2015 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Original Amount</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds</u>									
2014 Series 1 - Clearwater, Oliver, Anson Roads	2%-4%	6/1/2014	11,640,000	10/1/2028	11,640,000	-	490,000	11,150,000	519,133
2015 Series 1 - Greenfield	3.25%	6/16/2015	146,000	10/1/2030	-	146,000	-	146,000	-
					<u>11,640,000</u>	<u>146,000</u>	<u>490,000</u>	<u>11,296,000</u>	<u>519,133</u>
<u>Temporary Notes</u>									
General Obligation Temporary Notes Series 2014	0.50%	9/2/2014	156,000	9/1/2015	156,000	-	156,000	-	649
<u>KDHE - Slate Valley Sewer</u>									
State of Kansas Water Pollution Control Revolving Loan Fund	2.71%	4/27/2004	216,300	3/1/2026	129,133	-	9,711	119,422	3,434
								Service fee	<u>341</u>
<u>KS Department of Transportation - Belle Plaine Road</u>									
	3.80%	2/28/2006	3,229,890	8/1/2017	887,765	-	342,806	544,959	31,516
								Service fee	<u>2,219</u>
<u>Capital Leases</u>									
4 Caterpillar Motor Graders	3.00%	6/22/2011	496,491	6/22/2016	477,575	-	6,687	470,888	14,327
24 Copiers - Delage Landen	3.90%	3/14/2012	218,999	6/14/2017	109,875	-	42,670	67,205	3,530
1 Copier - Delage Landen	Unavailable	5/17/2012	5,100	5/17/2017	2,843	-	1,020	1,823	-
					<u>590,293</u>	<u>-</u>	<u>50,377</u>	<u>539,916</u>	<u>17,857</u>
Total Reporting Entity					<u>13,403,191</u>	<u>146,000</u>	<u>1,048,894</u>	<u>12,500,297</u>	<u>575,149</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>	<u>2026-2030</u>	<u>Total</u>
<u>Principal</u>								
GO Bond 2014 Series 1	665,000	695,000	725,000	755,000	780,000	4,420,000	3,110,000	11,150,000
GO Bond 2015 Series 1	7,000	8,000	8,000	9,000	9,000	48,000	57,000	146,000
KDHE - Slate Valley Sewer	9,976	10,248	10,527	10,815	11,110	60,263	6,484	119,422
KS DOT - Belle Plaine Road	355,832	189,127	-	-	-	-	-	544,959
Capital Leases	516,273	23,642	-	-	-	-	-	539,916
Total Principal	<u>1,554,081</u>	<u>926,017</u>	<u>743,527</u>	<u>774,815</u>	<u>800,110</u>	<u>4,528,263</u>	<u>3,173,484</u>	<u>12,500,297</u>
<u>Interest & Service Fees</u>								
GO Bond 2014 Series 1	379,550	366,250	352,350	330,600	307,950	1,141,250	252,200	3,130,150
GO Bond 2015 Series 1	5,931	4,518	4,258	3,998	3,705	14,040	5,655	42,104
KDHE - Slate Valley Sewer	3,169	2,897	2,617	2,330	2,035	5,460	88	18,597
KS DOT - Belle Plaine Road	20,708	7,187	-	-	-	-	-	27,895
Capital Leases	15,961	261	-	-	-	-	-	16,222
Total Interest	<u>425,320</u>	<u>381,112</u>	<u>359,225</u>	<u>336,928</u>	<u>313,690</u>	<u>1,160,750</u>	<u>257,943</u>	<u>3,234,968</u>
Total Principal and Interest	<u>1,979,401</u>	<u>1,307,129</u>	<u>1,102,752</u>	<u>1,111,742</u>	<u>1,113,800</u>	<u>5,689,014</u>	<u>3,431,426</u>	<u>15,735,265</u>

Sumner County, Kansas
Notes to Financial Statement
December 31, 2015

5. Commitments

A. Financing Commitment

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of \$216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of \$13,145 are required to repay the loan that started in 2006 and extends through 2025. An inter-local agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley by the City and distributed to the County for the repayment of the loan.

B. Nursing Home Lease

The County had a lease agreement with Wellington Leasehold LLC, dba Deseret Nursing and Rehabilitation providing for leasing of the nursing home facility owned by Sumner County for an annual rental of \$1.00 per year. The term of the agreement is for thirty (30) years beginning on January 1, 2010 during which time the lessee has agreed to make approximately \$2,000,000 of improvements to the facility. The lessee is responsible for all maintenance, insurance, property taxes, utilities and damages with respect to the facility. This lease was reassigned to Mission Health as of March 9, 2015.

6. Capital project funds

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2015, the following projects were completed or underway:

	Project	Project to Date	Dec. 31, 2015
<u>Project</u>	<u>Authorization</u>	<u>Expenditures</u>	<u>Status</u>
2014 Road Project	12,500,000	12,369,924	Final
Greenfield Addition Improvements	168,000	155,842	Final

7. Claims and Judgments

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2014 to 2015 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, self-insurance claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

Sumner County, Kansas

Notes to Financial Statement

December 31, 2015

8. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2015:

<u>From:</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount:</u>
General	Equipment Reserve	K.S.A. 19-119	\$ 151,300
Election	Equipment Reserve	K.S.A. 19-119	30,000
911 Wireless	Equipment Reserve	K.S.A. 19-119	-
911 Emergency	Equipment Reserve	K.S.A. 19-119	50,000
Health	Equipment Reserve	K.S.A. 19-119	30,000
Noxious Weed	Equipment Reserve	K.S.A. 19-119	8,000
Appraiser's Cost	Equipment Reserve	K.S.A. 19-119	165
Equipment Reserve	Capital Improvement	K.S.A. 19-119	59,303
Special Auto	General	K.S.A. 8-145	29,277
Community College Tuition	General	K.S.A. 79-2958	105
Oil & Gas Valuation Depletion	General	K.S.A. 19-271	247,290
			<u>\$ 605,440</u>

9. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. For all years prior to 2016, each retiree paid the full amount of the applicable premium. The indirect subsidy due to the retiree's higher age has not been computed, nor has any liability been recognized. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

Beginning in 2016, the County began paying 75% of the cost of maintaining a retiring employee's current level of health insurance until the employee reaches age 65, subject to certain qualifications.

B. Compensated absences

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per pay period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending upon length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2015

10. Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS and 21.36% for KP&F for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$644,637 for KPERS and \$229,225 for KP&F for the year ended December 31, 2015, and \$573,280 for KPERS and \$209,503 for KP&F for the year ended December 31, 2014.

Net Pension Liability

At December 31, 2015, Sumner County's proportionate share of the collective net pension liability reported by KPERS was \$6,922,723 and \$1,568,254 by KP&F for a total of \$8,490,977. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. Sumner County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2015

11. Self-Insured Medical Plan

In July 2014, the County began a self-insurance medical plan by contracting with a third party administrator. The County purchases commercial stop-loss insurance for claims in excess of specified amounts and pays all claims below these amounts from its self-insurance fund. Payments are made from the Employee Benefit Fund and county employees to the third party administrator, who pays fixed costs and claims. The County has included the transactions paid through, and the cash held by, the third party administrator in this financial statement.

12. Contingencies

Grant Program Involvement

The County participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Property Tax Appeal Pending

The largest property taxpayer in the county has appealed their property tax valuations for 2012 through 2016. All of these actions are pending—either under appeal or in the appropriate courts. Based on the current status of these claims, a total refund could be due the taxpayer of approximately \$8,000,000. Of this amount, approximately \$2.3 million is attributable to county funds and interest due, with the rest allocable to other taxing units. All of the preliminary decisions have been appealed by both parties. Should the County be required to refund a portion of the property taxes already paid and distributed, the refunded amounts will be withheld from the next tax distribution due to the applicable taxing subdivisions, including County tax funds.

While management believes at this time it is not possible to reasonably estimate the amount of refunds that may be due under these actions, management has created a “Contingent At Risk Reserve Fund” to temporarily reserve amounts that could be at risk for future refunds to this taxpayer. This reserve fund was created in 2014 and as of December 31, 2015 \$1,216,361 of prior year county ad valorem tax receipts had been temporarily moved to this reserve from the other county funds. In June, 2016 an additional transfer of \$487,684 was transferred from the 2015 ad valorem taxes received by the county for a total current reserve of \$1,707,045. This reservation of tax receipts will be moved back to the originating fund when this issue is resolved.

13. Subsequent Events

Capital Lease for Motor Graders

The County entered into a capital lease with Caterpillar Financial on 1/23/16 for the purchase of four motor graders in the amount of \$882,960. The maturity date is 1/15/21 and the interest rate is 2.2%. Principle payments of \$82,002 will be made annually for 5 years with an additional \$556,000 balloon payment due with the final year's payment. The old graders financed by the 2011 capital lease were traded in on this purchase, and as of 1/23/16 the 2011 capital lease was paid in full.

Subsequent events have been evaluated through July 26, 2016 for possible disclosure in the financial statements. This is also the date the financial statements were available to be issued.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

Sumner County, Kansas
Summary of Expenditures--Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2015

Schedule 1

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable/ (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 7,685,043	\$ 26,148	\$ 7,711,191	\$ 7,726,447	\$ (15,256)
Special Purpose Funds:					
Road and Bridge	4,632,693	1,174,760	5,807,453	5,430,172	377,281
Special Bridge	40,000		40,000	38,401	1,599
Special Road & Bridge	172		172	-	172
Agric Complex Bond & Int	30,606		30,606	-	30,606
4-H Club	3,000		3,000	3,000	-
Fair Association Building	3,500		3,500	3,500	-
County Fair	4,500	-	4,500	4,500	-
Health Fund	1,017,337		1,017,337	973,357	43,980
Soil Conservation	25,000		25,000	25,000	-
Election Fund	215,766		215,766	189,656	26,110
Noxious Weeds	203,515		203,515	172,564	30,951
Ambulance	680,572		680,572	677,233	3,339
Employee Benefits	3,534,320	264,466	3,798,786	3,988,052	(189,266)
County Extension Council	167,812	-	167,812	167,812	-
Mental Health	415,000		415,000	415,000	-
Community College Tuition	105		105	105	-
Appraiser's Cost	410,828		410,828	409,835	993
Futures Unlimited	183,600		183,600	183,600	-
Service Program for Elderly	132,122		132,122	132,122	-
Tort Liability	66,289		66,289	20,000	46,289
Futures Unlimited Building	25,000		25,000	25,000	-
Concealed Carry Fees	6,000		6,000	-	6,000
Special Parks and Recreation	2,393		2,393	-	2,393
Special Alcohol Program	82,135		82,135	53,200	28,935
2010 911 Wireless	-		-	-	-
Community Corrections	188,006		188,006	190,770	(2,764)
Work Release	40,000		40,000	2,665	37,335
Capital Improvement	75,000		75,000	58,871	16,129
2010 911 Wire Line	200,000		200,000	205,294	(5,294)
Sex Offender Fee	4,000		4,000	1,790	2,210
Inmate Phone System	20,000		20,000	19,916	84
County Cemetery	25,000		25,000	11,100	13,900
Juvenile Justice	219,624		219,624	201,911	17,713
Sales Tax Revenue-Health Care	1,747,626		1,747,626	1,675,578	72,048
Bio-Terrorism	22,195	-	22,195	18,004	4,191
Cities Readiness Grant	20,694		20,694	17,245	3,449
Bond and Interest Funds:					
Bond and Interest	1,417,442		1,417,442	1,385,674	31,768
Slate Valley Sewer	21,717		21,717	14,880	6,837
Temp Note 2014 Greenfield	156,650		156,650	145,262	11,388
Business Funds					
Self-Insured Medical Plan	2,461,044	333,839	2,794,883	2,702,595	92,288
Trust Funds:					
Prosecuting Attorney Trainee	6,000	-	6,000	4,552	1,448
Total	\$ 26,192,306	\$ 1,799,213	\$ 27,991,519	\$ 27,294,663	\$ 696,856

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014	2015		Variance Favorable (Unfavorable)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Ad valorem tax	\$ 2,001,875	\$ 2,544,603	\$ 2,442,768	\$ 101,835
Contingent at-risk reserve	(153,780)	(107,732)	-	(107,732)
Back tax collections	175,667	80,844	32,246	48,598
Motor vehicle tax	278,986	196,064	187,161	8,903
Interest on delinquent taxes	225,917	186,252	180,000	6,252
Recreational vehicle tax	4,141	3,761	2,617	1,144
Commercial vehicle tax	3,016	4,887	-	4,887
Truck tax	31,729	7,513	10,469	(2,956)
Neighborhood Revitalization	(154,953)	(176,268)	(160,000)	(16,268)
Motor vehicle excise tax	80	46	-	46
Total taxes	<u>\$ 2,412,678</u>	<u>\$ 2,739,970</u>	<u>\$ 2,695,261</u>	<u>\$ 44,709</u>
Mineral tax	\$ 55,122	\$ 56,690	\$ 20,000	\$ 36,690
Local alcoholic liquor tax	-	-	152	(152)
Total intergovernmental	<u>\$ 55,122</u>	<u>\$ 56,690</u>	<u>\$ 20,152</u>	<u>\$ 36,538</u>
Planning fees	\$ 23,302	\$ 105,700	\$ 19,000	\$ 86,700
NRP fees	5,800	-	100,000	(100,000)
Register of Deeds fees	55,139	91,014	52,000	39,014
Sheriff fees	28	18	20	(2)
County attorney diversion fees	13,775	14,150	-	14,150
County attorney copy fees	1,223	1,706	-	1,706
Register of Deeds copy fees	17,266	7,572	-	7,572
Heritage Trust Fund fees	(7,614)	(13,406)	(6,700)	(6,706)
Mortgage registration fees	213,259	193,394	170,000	23,394
Cereal malt beverage licenses	150	200	100	100
Fish and game permits	68	83	75	8
Filing fees - Clerk	886	560	500	60
Court fees	6,389	6,762	3,200	3,562
Moving permits	21	4	-	4
Treasurer's fees	11,445	9,231	53,085	(43,854)
Fireworks permits	5,500	5,500	5,000	500
Sheriff - inmate housing	1,092,679	1,080,005	1,004,000	76,005
911 fees	229	-	-	-
Total licenses, fees and permits	<u>\$ 1,439,545</u>	<u>\$ 1,502,493</u>	<u>\$ 1,400,280</u>	<u>\$ 102,213</u>
Interest on idle funds	\$ 16,198	\$ 20,744	\$ 7,000	\$ 13,744
Casino revenue	\$ 1,767,440	\$ 1,838,614	\$ 1,808,470	\$ 30,144
Sheriff commissary commission	27,934	29,296	-	29,296
Juvenile supervision	989	2,823	900	1,923
Rental income	50,182	50,446	57,000	(6,554)
Farm & pasture rent	16,372	18,792	-	18,792
Oil & gas royalty	1,417	427	-	427
Sale of property	5	832	-	832
Other income	26,172	26,748	300	26,448
Operating transfer from Auto License Fees fund	60,026	29,277	-	29,277
Operating transfer from Oil & Gas Valuation fund	-	247,290	216,757	30,533
Operating transfer from Community College fund	-	105	105	-
Total other	<u>\$ 1,950,537</u>	<u>\$ 2,244,650</u>	<u>\$ 2,083,532</u>	<u>\$ 161,118</u>
Total receipts	<u>\$ 5,874,080</u>	<u>\$ 6,564,547</u>	<u>\$ 6,206,225</u>	<u>\$ 358,322</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
<u>Expenditures</u>				
County Commission:				
Personal services	\$ 75,027	\$ 77,913	\$ 75,027	\$ (2,886)
Commodities	309	568	500	(68)
Contractual service	1,128	1,205	2,750	1,545
Capital outlay	-	-	-	-
Total County Commission	<u>\$ 76,464</u>	<u>\$ 79,686</u>	<u>\$ 78,277</u>	<u>\$ (1,409)</u>
County Clerk:				
Personal services	\$ 115,911	\$ 119,375	\$ 120,632	\$ 1,257
Commodities	7,788	8,013	6,420	(1,593)
Contractual service	3,490	3,690	3,800	110
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	1,000	1,000	1,000	-
Reimbursements	(30)	-	-	-
Total County Clerk	<u>\$ 128,159</u>	<u>\$ 132,078</u>	<u>\$ 131,852</u>	<u>\$ (226)</u>
County Treasurer:				
Personal services	\$ 308,999	\$ 324,951	\$ 322,249	\$ (2,702)
Commodities	5,092	7,722	7,900	178
Contractual service	4,827	6,112	17,150	11,038
Capital outlay	-	-	-	-
Reimbursements	(192,046)	(150,922)	(161,002)	(10,080)
Total County Treasurer	<u>\$ 126,872</u>	<u>\$ 187,863</u>	<u>\$ 186,297</u>	<u>\$ (1,566)</u>
County Attorney:				
Personal services	\$ 253,688	\$ 307,492	\$ 301,804	\$ (5,688)
Commodities	7,041	6,378	5,000	(1,378)
Contractual service	40,642	42,637	47,350	4,713
Capital outlay	-	-	-	-
Reimbursements	-	-	(200)	(200)
Total County Attorney	<u>\$ 301,371</u>	<u>\$ 356,507</u>	<u>\$ 353,954</u>	<u>\$ (2,553)</u>
Register of Deeds:				
Personal services	\$ 91,235	\$ 91,276	\$ 95,462	\$ 4,186
Commodities	10,798	14,224	14,050	(174)
Contractual service	2,131	1,834	3,250	1,416
Capital outlay	12,168	2,000	1,000	(1,000)
Reimbursements	-	-	(4,000)	(4,000)
Total Register of Deeds	<u>\$ 116,332</u>	<u>\$ 109,334</u>	<u>\$ 109,762</u>	<u>\$ 428</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
<u>Expenditures (continued)</u>				
Sheriff:				
Personal services - Sheriff/Jail	\$ 2,134,000	\$ 2,212,911	\$ 2,407,408	\$ 194,497
Commodities	405,815	360,220	359,301	(919)
Contractual service	88,310	102,465	104,195	1,730
Capital outlay	378,355	330,341	330,185	(156)
Transfer to Equipment Reserve	114,890	-	-	-
Other jail expenses	490,887	480,286	466,186	(14,100)
Reimbursements	(31,109)	(32,887)	-	32,887
Juvenile housing	76,124	38,400	18,523	(19,877)
Total Sheriff	<u>\$ 3,657,272</u>	<u>\$ 3,491,736</u>	<u>\$ 3,685,798</u>	<u>\$ 194,062</u>
Unified Court:				
Commodities	\$ 100,575	\$ 77,123	\$ 27,500	\$ (49,623)
Contractual service	345,920	364,882	426,500	61,618
Capital outlay	10,641	34,759	5,000	(29,759)
Reimbursements	(81,020)	(93,319)	(50,000)	43,319
Total Unified Court	<u>\$ 376,116</u>	<u>\$ 383,445</u>	<u>\$ 409,000</u>	<u>\$ 25,555</u>
Courthouse - General:				
Commodities	\$ 8,650	\$ 3,217	\$ 6,000	\$ 2,783
Contractual service	743,563	724,622	648,000	(76,622)
Capital outlay	1,692	18,426	20,000	1,574
Postage	44,276	49,924	50,000	76
Insurance reimbursement	(167,138)	(147,318)	(152,000)	(4,682)
Total Courthouse - General	<u>\$ 631,043</u>	<u>\$ 648,871</u>	<u>\$ 572,000</u>	<u>\$ (76,871)</u>
County Counselor:				
Personal services	\$ 136,760	\$ 123,022	\$ 140,554	\$ 17,532
Commodities	-	-	100	100
Contractual service	2,154	1,769	1,800	31
Capital outlay	-	-	-	-
Total County Counselor	<u>\$ 138,914</u>	<u>\$ 124,791</u>	<u>\$ 142,454</u>	<u>\$ 17,663</u>
Planning:				
Personal services	\$ 116,736	\$ 125,549	\$ 122,505	\$ (3,044)
Commodities	6,641	4,214	8,800	4,586
Contractual service	18,241	53,628	20,700	(32,928)
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	7,000	7,000	7,000	-
Reimbursements	(5,575)	(2,323)	-	2,323
Total Register of Deeds	<u>\$ 143,043</u>	<u>\$ 188,068</u>	<u>\$ 159,005</u>	<u>\$ (29,063)</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015**(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)*

	2014 <u>Actual</u>	2015		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Expenditures (continued)				
Juvenile Court Program:				
Contractual service	\$ -	\$ 9,643	\$ 9,643	\$ -
Total Juvenile Court Program	\$ -	\$ 9,643	\$ 9,643	\$ -
Emergency Preparedness:				
Personal services	\$ 84,344	\$ 88,788	\$ 90,792	\$ 2,004
Commodities	3,789	3,574	6,750	3,176
Contractual service	24,496	21,488	25,250	3,762
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	11,500	-	-	-
Reimbursements	(60)	(1,007)	(19,000)	(17,993)
Total Emergency Preparedness	\$ 124,069	\$ 112,843	\$ 103,792	\$ (9,051)
Raymond Frye Complex:				
Contractual service	\$ 21,777	\$ 18,451	\$ 31,000	\$ 12,549
Capital outlay	8,885	-	12,000	12,000
Reimbursements	(80)	-	-	-
Total Raymond Frye Complex	\$ 30,582	\$ 18,451	\$ 43,000	\$ 24,549
Information Services:				
Personal services	\$ 80,925	\$ 86,167	\$ 84,725	\$ (1,442)
Commodities	1,348	2,641	3,050	409
Contractual service	218,095	189,678	213,500	23,822
Capital outlay	19,989	20,961	500	(20,461)
Transfer to Equipment Reserve	96,000	127,000	127,000	-
Reimbursements	(2,150)	(3,404)	-	3,404
Total Information Services	\$ 414,207	\$ 423,043	\$ 428,775	\$ 5,732
Maintenance:				
Personal services	\$ 157,564	\$ 168,420	\$ 172,387	\$ 3,967
Commodities	5,012	7,703	12,500	4,797
Contractual service	453	1,644	5,000	3,356
Capital outlay	-	2,000	4,000	2,000
Total Maintenance	\$ 163,029	\$ 179,767	\$ 193,887	\$ 14,120
Economic Development:				
Utilities	\$ 2,831	\$ 2,650	\$ 4,000	\$ 1,350
Rent	7,488	7,488	7,488	-
Appropriation	107,610	115,110	115,110	-
Reimbursements	-	(1,400)	-	1,400
Total Economic Development	\$ 117,929	\$ 123,848	\$ 126,598	\$ 2,750

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015**(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)*

Expenditures (continued)	2014 <u>Actual</u>	2015		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Coroner:				
Contractual service	\$ 64,796	\$ 52,118	\$ 67,500	\$ 15,382
Reimbursements	(50,253)	(32,628)	(37,500)	(4,872)
Total Coroner	<u>\$ 14,543</u>	<u>\$ 19,490</u>	<u>\$ 30,000</u>	<u>\$ 10,510</u>
Geographical Information:				
Personal services	\$ 33,550	\$ 34,841	\$ 35,309	\$ 468
Commodities	280	885	1,600	715
Contractual service	21,595	13,560	16,000	2,440
Capital outlay	-	-	-	-
Transfer to Equip Reserve	-	16,300	16,300	-
Reimbursements	(3,144)	(730)	-	730
Total Emergency Preparedness	<u>\$ 52,281</u>	<u>\$ 64,856</u>	<u>\$ 69,209</u>	<u>\$ 4,353</u>
CASA	<u>\$ 21,500</u>	<u>\$ 21,500</u>	<u>\$ 21,500</u>	<u>\$ -</u>
911 System:				
Personal services	\$ 610,096	\$ 651,412	\$ 689,610	\$ 38,198
Commodities	7,179	7,929	10,850	2,921
Contractual service	12,008	13,148	15,600	2,452
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
Total 911 System	<u>\$ 629,283</u>	<u>\$ 672,489</u>	<u>\$ 716,060</u>	<u>\$ 43,571</u>
Tax Sale:				
Commodities	\$ -	\$ -	\$ -	\$ -
Contractual service	24,686	30,973	16,900	(14,073)
Reimbursements	-	-	-	-
Total Tax Sale	<u>\$ 24,686</u>	<u>\$ 30,973</u>	<u>\$ 16,900</u>	<u>\$ (14,073)</u>
Jail Maintenance:				
Personal services	\$ -	\$ -	\$ 2,000	\$ 2,000
Commodities	6,902	8,287	8,288	1
Contractual service	27,688	27,212	28,000	788
Capital outlay	10,654	4,675	5,842	1,167
Total Jail Maintenance	<u>\$ 45,244</u>	<u>\$ 40,174</u>	<u>\$ 44,130</u>	<u>\$ 3,956</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015**(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)*

<u>Expenditures (continued)</u>	2014 <u>Actual</u>	2015		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Other:				
Other	\$ 148	\$ 155	\$ -	\$ (155)
Reimbursement to Employee Benefit fund	-	264,466	-	(264,466)
Public Transportation	17,500	18,500	18,500	-
Miscellaneous	26,388	11,238	17,650	6,412
Reimbursements	(607)	(1,897)	-	1,897
Appropriation to other County fund	-	2,261	-	(2,261)
Cemetery	12,663	12,268	17,000	4,732
Total Other	<u>\$ 56,092</u>	<u>\$ 306,991</u>	<u>\$ 53,150</u>	<u>\$ (253,841)</u>
 Total Expenditures	 \$ 7,389,031	 \$ 7,726,447	 \$ 7,685,043	 \$ (41,404)
 Adjustment for qualifying budget credit	 -	 -	 26,148	 26,148
 Total expenditures, adjusted	 <u>\$ 7,389,031</u>	 <u>\$ 7,726,447</u>	 <u>\$ 7,711,191</u>	 <u>\$ (15,256)</u>
 Receipts Over (Under) Expenditures	 \$ (1,514,951)	 \$ (1,161,900)		
 Unencumbered Cash, Beginning	 3,419,727	 1,904,776		
 Prior Year Cancelled Encumbrances	 -	 -		
 Equity Fund Transfer	 -	 -		
 Unencumbered Cash, Ending	 <u>\$ 1,904,776</u>	 <u>\$ 742,876</u>		

Sumner County, Kansas**Special Purpose Fund****Road and Bridge****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 4,444,824	\$ 1,740,447	\$ 1,670,514	\$ 69,933
Less Contingent at-risk reserve	(347,996)	(73,671)	-	(73,671)
Delinquent tax	118,913	83,510	49,998	33,512
Motor vehicle tax	409,531	437,309	415,630	21,679
Recreational vehicle tax	7,125	8,374	5,812	2,562
Commercial vehicle tax	7,644	10,854	-	10,854
16/20M truck tax	14,124	19,049	23,249	(4,200)
Intergovernmental:				
County Highway Fund	829,122	840,955	842,061	(1,106)
State grant	310,600	1,174,760	-	1,174,760
Other Road and Bridge collections	39,413	35,035	-	35,035
Total receipts	<u>\$ 5,833,300</u>	<u>\$ 4,276,622</u>	<u>\$ 3,007,264</u>	<u>\$ 1,269,358</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 1,509,859	\$ 1,614,381	\$ 1,823,938	\$ 209,557
Commodities	1,593,812	1,395,817	1,709,836	314,019
Contractual	100,945	73,012	82,750	9,738
Capital Outlay	-	-	1,000	1,000
Reimbursements	(46,960)	(29,382)	-	29,382
Projects	371,640	2,106,558	745,383	(1,361,175)
Insurance	139,000	139,000	139,000	-
Employee benefits	130,786	130,786	130,786	-
Total expenditures	<u>\$ 3,799,082</u>	<u>\$ 5,430,172</u>	<u>\$ 4,632,693</u>	<u>\$ (797,479)</u>
Adjustment for qualifying budget credit	-	-	1,174,760	1,174,760
Total expenditures, adjusted	<u>3,799,082</u>	<u>5,430,172</u>	<u>5,807,453</u>	<u>377,281</u>
Receipts Over (Under) Expenditures	\$ 2,034,218	\$ (1,153,550)		
Unencumbered Cash, Beginning	432,275	2,466,493		
Prior Year Cancelled Encumbrances	-	711		
Unencumbered Cash, Ending	<u>\$ 2,466,493</u>	<u>\$ 1,313,654</u>		

Sumner County, Kansas
Special Purpose Fund
Special Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 34,747	\$ 35,048	\$ 33,679	\$ 1,369
Less Contingent at-risk reserve	(3,028)	(1,484)	-	(1,484)
Delinquent tax	1,689	947	710	237
Motor vehicle tax	4,997	3,470	3,259	211
Recreational vehicle tax	85	66	46	20
Commercial vehicle tax	87	85	-	85
16/20M truck tax	236	217	182	35
Total receipts	<u>38,813</u>	<u>38,349</u>	<u>37,876</u>	<u>473</u>
<u>Expenditures</u>				
Public Works:				
Commodities	\$ 36,874	\$ 38,401	\$ 40,000	\$ 1,599
Receipts Over (Under) Expenditures	\$ 1,939	\$ (52)		
Unencumbered Cash, Beginning	2,504	4,443		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,443</u>	<u>\$ 4,391</u>		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2015 budget.

Sumner County, Kansas
Special Purpose Fund
Special Road and Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance
	<u>Actual</u>	<u>Actual</u>	Budget	Favorable (Unfavorable)
<u>Receipts</u>				
Taxes	\$ 5	\$ 1	\$ -	\$ 1
<u>Expenditures</u>				
Public Works:				
Road and Bridge expenditures	\$ -	\$ -	\$ 172	\$ 172
Total expenditures	\$ -	\$ -	\$ 172	\$ 172
Receipts Over (Under) Expenditures	\$ 5	\$ 1		
Unencumbered Cash, Beginning	336	341		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 341	\$ 342		

Sumner County, Kansas
Special Purpose Fund
Agricultural Complex Bond & Interest
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Rent	\$ 12,960	\$ 10,478	\$ 30,606	\$ (20,128)
<u>Expenditures</u>				
Contractual	\$ -	\$ -	\$ 30,606	\$ 30,606
Operating transfers out	-	-	-	-
Total expenditures	\$ -	\$ -	\$ 30,606	\$ 30,606
Receipts Over (Under) Expenditures	\$ 12,960	\$ 10,478		
Unencumbered Cash, Beginning	35,018	47,978		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 47,978	\$ 58,456		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2015 budget.

Sumner County, Kansas**Special Purpose Fund****4-H Club****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 2,636	\$ 2,749	\$ 2,630	\$ 119
Less Contingent at-risk reserve	(235)	(117)	-	(117)
Delinquent tax	115	66	-	66
Motor vehicle tax	362	264	249	15
Recreational vehicle tax	6	5	3	2
Commercial vehicle tax	7	6	-	6
16/20M truck tax	10	18	14	4
Appropriation from general fund	-	3	-	3
Total receipts	<u>\$ 2,901</u>	<u>\$ 2,994</u>	<u>\$ 2,896</u>	<u>\$ 98</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (99)	\$ (6)		
Unencumbered Cash, Beginning	105	6		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 6</u>	<u>\$ -</u>		

Sumner County, Kansas
Special Purpose Fund
Fair Association Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 2,636	\$ 3,436	\$ 3,198	\$ 238
Less Contingent at-risk reserve	(240)	(145)	-	(145)
Delinquent tax	141	78	-	78
Motor vehicle tax	423	265	245	20
Recreational vehicle tax	7	5	3	2
Commercial vehicle tax	8	6	-	6
16/20M truck tax	18	19	14	5
Total receipts	<u>\$ 2,993</u>	<u>\$ 3,664</u>	<u>\$ 3,460</u>	<u>\$ 204</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (507)	\$ 164		
Unencumbered Cash, Beginning	562	55		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 55</u>	<u>\$ 219</u>		

Sumner County, Kansas
Special Purpose Fund
County Fair
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 4,074	\$ 4,123	\$ 3,948	\$ 175
Less Contingent at-risk reserve	(353)	(175)	-	(175)
Delinquent tax	192	111	-	111
Motor vehicle tax	575	407	377	30
Recreational vehicle tax	10	8	5	3
Commercial vehicle tax	10	10	-	10
16/20M truck tax	27	25	21	4
Donations	-	-	-	-
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 4,535</u>	<u>\$ 4,509</u>	<u>\$ 4,351</u>	<u>\$ 158</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
Total expenditures	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 35	\$ 9		
Unencumbered Cash, Beginning	149	184		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 184</u>	<u>\$ 193</u>		

Sumner County, Kansas**Special Purpose Fund****Health****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 2,730	\$ 751	\$ -	\$ 751
Other:				
Charges for services	673,263	630,700	686,167	(55,467)
Donations	1,692	505	-	505
Local sales tax appropriation	<u>282,868</u>	<u>328,194</u>	<u>328,194</u>	<u>-</u>
Total receipts	<u>\$ 960,553</u>	<u>\$ 960,150</u>	<u>\$ 1,014,361</u>	<u>\$ (54,211)</u>
<u>Expenditures</u>				
Health:				
Personal services	\$ 746,384	\$ 699,601	\$ 787,237	\$ 87,636
Commodities	65,751	92,789	69,670	(23,119)
Contractual	111,701	149,929	128,330	(21,599)
Capital Outlay	2,862	1,038	2,100	1,062
Transfer to Equipment Reserve	<u>13,500</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total expenditures	<u>\$ 940,198</u>	<u>\$ 973,357</u>	<u>\$ 1,017,337</u>	<u>\$ 43,980</u>
Receipts Over (Under) Expenditures	\$ 20,355	\$ (13,207)		
Unencumbered Cash, Beginning	2,175	22,530		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 22,530</u>	<u>\$ 9,323</u>		

Sumner County, Kansas
Special Purpose Fund
Casino Application
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Casino application fees & reimbursements	\$ -	\$ -
<u>Expenditures</u>		
Culture and Recreation:		
Reimbursement to general fund	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	57,500	57,500
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 57,500</u>	<u>\$ 57,500</u>

Sumner County, Kansas
Special Purpose Fund
Soil Conservation
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 22,046	\$ 22,449	\$ 21,562	\$ 887
Less Contingent at-risk reserve	(1,928)	(950)	-	(950)
Delinquent tax	1,068	596	412	184
Motor vehicle tax	3,160	2,203	2,055	148
Recreational vehicle tax	54	42	29	13
Commercial vehicle tax	55	54	-	54
16/20M truck tax	141	139	115	24
Appropriation from general fund	-	452	-	452
Total receipts	<u>\$ 24,596</u>	<u>\$ 24,985</u>	<u>\$ 24,173</u>	<u>\$ 812</u>
<u>Expenditures</u>				
Public Works:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (404)	\$ (15)		
Unencumbered Cash, Beginning	827	423		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 423</u>	<u>\$ 408</u>		

Sumner County, Kansas**Special Purpose Fund****Election****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis**

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 154,604	\$ 196,084	\$ 188,128	\$ 7,956
Less Contingent at-risk reserve	(12,275)	(8,302)	-	(8,302)
Delinquent tax	6,528	4,272	3,524	748
Motor vehicle tax	18,702	15,239	14,448	791
Recreational vehicle tax	303	292	202	90
Commercial vehicle tax	281	377	-	377
16/20M truck tax	1,331	700	808	(108)
Total receipts	<u>\$ 169,474</u>	<u>\$ 208,662</u>	<u>\$ 207,110</u>	<u>\$ 1,552</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 106,288	\$ 104,245	\$ 96,766	\$ (7,479)
Commodities	6,300	8,060	5,500	(2,560)
Contractual	69,343	50,681	50,000	(681)
Capital outlay	-	-	33,500	33,500
Reimbursements	(15,991)	(3,330)		3,330
Other financing uses:				
Operating transfer to Equipment Reserve	25,000	30,000	30,000	-
Total expenditures	<u>\$ 190,940</u>	<u>\$ 189,656</u>	<u>\$ 215,766</u>	<u>\$ 26,110</u>
Receipts Over (Under) Expenditures	\$ (21,466)	\$ 19,006		
Unencumbered Cash, Beginning	63,006	41,540		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 41,540</u>	<u>\$ 60,546</u>		

Sumner County, Kansas**Special Purpose Fund****Noxious Weeds****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 106,152	\$ 91,401	\$ 87,665	\$ 3,736
Less Contingent at-risk reserve	(9,327)	(3,870)	-	(3,870)
Delinquent tax	3,621	2,556	1,086	1,470
Motor vehicle tax	14,432	10,616	9,922	694
Recreational vehicle tax	252	202	139	63
Commercial vehicle tax	272	259	-	259
16/20M truck tax	467	679	555	124
Sale of chemicals	53,123	62,068	60,000	2,068
Total receipts	<u>\$ 168,992</u>	<u>\$ 163,911</u>	<u>\$ 159,367</u>	<u>\$ 4,544</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 70,187	\$ 82,585	\$ 81,815	\$ (770)
Commodities	74,014	77,083	104,800	27,717
Contractual	7,206	6,182	8,900	2,718
Capital Outlay	-	-	-	-
Reimbursements	-	(1,286)	-	1,286
Other financing uses:				
Operating transfers to Equipment Reserve	8,000	8,000	8,000	-
Total expenditures	<u>\$ 159,407</u>	<u>\$ 172,564</u>	<u>\$ 203,515</u>	<u>\$ 30,951</u>
Receipts Over (Under) Expenditures	\$ 9,585	\$ (8,653)		
Unencumbered Cash, Beginning	63,267	72,852		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 72,852</u>	<u>\$ 64,199</u>		

Sumner County, Kansas**Special Purpose Fund****Ambulance****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 12,202	\$ 3,074	\$ -	\$ 3,074
Local sales tax appropriation	655,618	623,784	648,443	(24,659)
Total receipts	<u>\$ 667,820</u>	<u>\$ 626,858</u>	<u>\$ 648,443</u>	<u>\$ (21,585)</u>
<u>Expenditures</u>				
Health:				
Ambulance subsidy	\$ 641,039	\$ 677,233	\$ 680,572	\$ 3,339
Reimbursement	-	-	-	-
Total expenditures	<u>\$ 641,039</u>	<u>\$ 677,233</u>	<u>\$ 680,572</u>	<u>\$ 3,339</u>
Receipts Over (Under) Expenditures	\$ 26,781	\$ (50,375)		
Unencumbered Cash, Beginning	26,627	53,408		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 53,408</u>	<u>\$ 3,033</u>		

Sumner County, Kansas
Special Purpose Fund
Employee Benefits
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 1,878,300	\$ 3,029,037	\$ 2,908,134	\$ 120,903
Less Contingent at-risk reserve	(195,496)	(128,254)	-	(128,254)
Delinquent tax	132,001	69,539	42,167	27,372
Motor vehicle tax	427,872	192,980	175,765	17,215
Recreational vehicle tax	7,291	3,644	2,458	1,186
Commercial vehicle tax	7,514	4,590	-	4,590
16/20M truck tax	19,542	18,724	9,832	8,892
Reimbursement from General fund	-	264,466	-	264,466
Reimbursement from Road & Bridge fund	130,786	130,786	130,786	-
Total receipts	<u>\$ 2,407,810</u>	<u>\$ 3,585,512</u>	<u>\$ 3,269,142</u>	<u>\$ 316,370</u>
<u>Expenditures</u>				
General Government:				
Social Security	\$ 524,782	\$ 548,828	\$ 610,000	\$ 61,172
Unemployment	54,202	34,696	67,000	32,304
Retirement	550,335	618,455	685,000	66,545
Health insurance	1,894,640	2,545,338	1,918,095	(627,243)
Kansas police and fire retirement	209,503	228,765	242,225	13,460
Life insurance	4,449	4,925	5,000	75
Reimbursements	(1,831)	(528)	-	528
Other	7,343	7,573	7,000	(573)
Total expenditures	<u>\$ 3,243,423</u>	<u>\$ 3,988,052</u>	<u>\$ 3,534,320</u>	<u>\$ (453,732)</u>
Adjustment for qualifying budget credit	-	-	264,466	264,466
Total expenditures, adjusted	<u>3,243,423</u>	<u>3,988,052</u>	<u>3,798,786</u>	<u>(189,266)</u>
Receipts Over (Under) Expenditures	\$ (835,613)	\$ (402,540)		
Unencumbered Cash, Beginning	1,238,153	402,540		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 402,540</u>	<u>\$ -</u>		

Sumner County, Kansas
Special Purpose Fund
County Extension Council
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 140,904	\$ 155,996	\$ 149,694	\$ 6,302
Less Contingent at-risk reserve	(10,434)	(6,605)	-	(6,605)
Delinquent tax	6,956	3,892	2,900	992
Motor vehicle tax	20,441	14,082	13,188	894
Recreational vehicle tax	347	268	184	84
Commercial vehicle tax	357	344	-	344
16/20M truck tax	954	889	738	151
Reimbursement from general fund	-	-	-	-
Total receipts	<u>\$ 159,525</u>	<u>\$ 168,866</u>	<u>\$ 166,704</u>	<u>\$ 2,162</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 164,812</u>	<u>\$ 167,812</u>	<u>\$ 167,812</u>	<u>\$ -</u>
Total expenditures	<u>\$ 164,812</u>	<u>\$ 167,812</u>	<u>\$ 167,812</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (5,287)	\$ 1,054		
Unencumbered Cash, Beginning	5,287	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,054</u>		

Sumner County, Kansas
Special Purpose Fund
Mental Health
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 5,752	\$ 1,395	\$ -	\$ 1,395
Local sales tax appropriation	<u>415,000</u>	<u>415,000</u>	<u>413,154</u>	<u>1,846</u>
Total receipts	<u>\$ 420,752</u>	<u>\$ 416,395</u>	<u>\$ 413,154</u>	<u>\$ 3,241</u>
<u>Expenditures</u>				
Health:				
Appropriation	\$ 415,000	\$ 415,000	\$ 415,000	\$ -
Health insurance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 415,000</u>	<u>\$ 415,000</u>	<u>\$ 415,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 5,752	\$ 1,395		
Unencumbered Cash, Beginning	1,846	7,598		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 7,598</u>	<u>\$ 8,993</u>		

Exempt from budget law per A.G.O.77-9 and 78-258.

Sumner County, Kansas
Special Purpose Fund
Community College Tuition
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 16	\$ 16	\$ -	\$ 16
<u>Expenditures</u>				
General Government:				
Transfer to general fund	\$ 24	\$ 105	\$ 105	\$ -
	\$ 24	\$ 105	\$ 105	\$ -
Receipts Over (Under) Expenditures	\$ (8)	\$ (89)		
Unencumbered Cash, Beginning	129	121		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	-	-		
Unencumbered Cash, Ending	\$ 121	\$ 32		

Exempt from budget law per K.S.A. 71-301(a).

Sumner County, Kansas
Special Purpose Fund
Appraiser's Cost
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 334,038	\$ 340,628	\$ 326,889	\$ 13,739
Less Contingent at-risk reserve	(29,518)	(14,422)	-	(14,422)
Delinquent tax	16,758	9,304	6,274	3,030
Motor vehicle tax	49,728	33,433	31,248	2,185
Recreational vehicle tax	847	637	437	200
Commercial vehicle tax	872	816	-	816
16/20M truck tax	2,282	2,173	1,748	425
Reimbursement	2,177	1,417	3,445	(2,028)
Total receipts	<u>\$ 377,184</u>	<u>\$ 373,986</u>	<u>\$ 370,041</u>	<u>\$ 3,945</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 293,202	\$ 330,447	\$ 335,187	\$ 4,740
Commodities	26,594	24,142	26,120	1,978
Contractual	60,438	55,533	45,937	(9,596)
Capital Outlay	-	-	-	-
Reimbursement	(4,126)	(452)	(542)	(90)
Other financing uses:				
Operating transfer to Equipment Reserve	-	165	4,126	3,961
Total expenditures	<u>\$ 376,108</u>	<u>\$ 409,835</u>	<u>\$ 410,828</u>	<u>\$ 993</u>
Receipts Over (Under) Expenditures	\$ 1,076	\$ (35,849)		
Unencumbered Cash, Beginning	44,234	48,310		
Prior Year Cancelled Encumbrances	<u>3,000</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 48,310</u>	<u>\$ 12,461</u>		

Sumner County, Kansas**Special Purpose Fund****Future's Unlimited****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes	\$ 3,205	\$ 845	\$ -	\$ 845
Local sales tax appropriation	<u>178,000</u>	<u>183,600</u>	<u>183,600</u>	<u>-</u>
Total receipts	<u>\$ 181,205</u>	<u>\$ 184,445</u>	<u>\$ 183,600</u>	<u>\$ 845</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 178,000</u>	<u>\$ 183,600</u>	<u>\$ 183,600</u>	<u>\$ -</u>
Total expenditures	<u>\$ 178,000</u>	<u>\$ 183,600</u>	<u>\$ 183,600</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 3,205	\$ 845		
Unencumbered Cash, Beginning	-	3,205		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 3,205</u>	<u>\$ 4,050</u>		

Sumner County, Kansas
Special Purpose Fund
Economic Development
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ -	\$ -
<u>Expenditures</u>		
Economic Development:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ 1</u>

Sumner County, Kansas
Special Purpose Fund
Service Program for Elderly
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 112,868	\$ 119,574	\$ 114,878	\$ 4,696
Less Contingent at-risk reserve	(9,774)	(5,063)	-	(5,063)
Delinquent tax	4,633	2,811	1,850	961
Motor vehicle tax	15,233	11,263	10,553	710
Recreational vehicle tax	262	215	148	67
Commercial vehicle tax	277	276	-	276
16/20M truck tax	600	690	590	100
Appropriation from general fund	-	1,806	-	1,806
Total receipts	<u>\$ 124,099</u>	<u>\$ 131,572</u>	<u>\$ 128,019</u>	<u>\$ 3,553</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 127,652</u>	<u>\$ 132,122</u>	<u>\$ 132,122</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (3,553)	\$ (550)		
Unencumbered Cash, Beginning	4,103	550		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 550</u>	<u>\$ -</u>		

Sumner County, Kansas
Special Purpose Fund
Tax Sale Foreclosure
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Tax sale fees	\$ -	\$ 30,715
<u>Expenditures</u>		
Capital outlay		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ 30,715
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 30,715</u>

Sumner County, Kansas
Special Purpose Fund
Tort Liability
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 8	\$ 11	\$ -	\$ 11
<u>Expenditures</u>				
General Government:				
Contractual Services	\$ -	\$ 20,000	\$ 66,289	\$ 46,289
Receipts Over (Under) Expenditures	\$ 8	\$ (19,989)		
Unencumbered Cash, Beginning	131,278	131,286		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 131,286	\$ 111,297		

Exempt from budget law per K.S.A. 75-6110.

Sumner County, Kansas
Special Purpose Fund
Special Highway Improvement
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
KDOT loan	\$ -	\$ -
Other	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Capital Outlay:		
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	331	331
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 331</u></u>	<u><u>\$ 331</u></u>

Exempt from budget law per K.S.A. 68-590.

Sumner County, Kansas
Special Purpose Fund
Future's Unlimited Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 416	\$ 112	\$ -	\$ 112
Local sales tax appropriation	21,849	25,000	24,235	765
Total receipts	<u>\$ 22,265</u>	<u>\$ 25,112</u>	<u>\$ 24,235</u>	<u>\$ 877</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (2,735)	\$ 112		
Unencumbered Cash, Beginning	3,916	1,181		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 1,181</u>	<u>\$ 1,293</u>		

Sumner County, Kansas**Special Purpose Fund****Concealed Carry Fees****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 4,713	\$ 1,820	\$ 6,000	\$ (4,180)
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ -	\$ -	\$ -	\$ -
Operating transfer to Work Release fund	-	-	6,000	6,000
Total expenditures	\$ -	\$ -	\$ 6,000	\$ 6,000
Receipts Over (Under) Expenditures	\$ 4,713	\$ 1,820		
Unencumbered Cash, Beginning	19,037	23,750		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 23,750	\$ 25,570		

Sumner County, Kansas
Special Purpose Fund
Special Parks and Recreation
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		<u>2015</u>		Variance
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Receipts</u>				
Liquor tax revenue	\$ -	\$ -	\$ 152	\$ (152)
<u>Expenditures</u>				
Culture and Recreation:				
Miscellaneous	\$ -	\$ -	\$ 2,393	\$ 2,393
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	6,058	6,058		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 6,058	\$ 6,058		

Sumner County, Kansas
Special Purpose Fund
Special Alcohol Program
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		<u>2015</u>		Variance
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Receipts</u>				
Liquor tax revenue	\$ 78,986	\$ 95,568	\$ 82,135	\$ 13,433
<u>Expenditures</u>				
Health:				
Appropriation	\$ 73,100	\$ 53,200	\$ 82,135	\$ 28,935
Receipts Over (Under) Expenditures	\$ 5,886	\$ 42,368		
Unencumbered Cash, Beginning	140,467	146,353		
Prior Year Cancelled Encumbrances	-	600		
Unencumbered Cash, Ending	\$ 146,353	\$ 189,321		

Sumner County, Kansas
Special Purpose Fund
Local Environment Protection Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State aid	\$ -	\$ -
<u>Expenditures</u>		
General Government:		
Personal services	\$ 3,245	\$ -
Commodities	-	-
Contractual services	-	-
Capital outlay	-	-
Reimbursements	-	(6)
Total expenditures	<u>\$ 3,245</u>	<u>\$ (6)</u>
Receipts Over (Under) Expenditures	\$ (3,245)	\$ 6
Unencumbered Cash, Beginning	3,245	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 6</u>

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas**Special Purpose Fund****2010 911 Wireless****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Public Safety:				
Other financing uses:				
Transfer to equipment reserve	\$ 11,663	\$ -	\$ -	\$ -
Total expenditures	\$ 11,663	\$ -	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ (11,663)	\$ -		
Unencumbered Cash, Beginning	11,663	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

Sumner County, Kansas
Special Purpose Fund
Community Corrections
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Intergovernmental				
State aid	\$ 162,090	\$ 197,017	\$ 177,595	\$ 19,422
Other revenue	365	-	-	-
Total receipts	<u>\$ 162,455</u>	<u>\$ 197,017</u>	<u>\$ 177,595</u>	<u>\$ 19,422</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 156,231	\$ 170,457	\$ 173,404	\$ 2,947
Commodities	2,041	3,025	3,582	557
Contractual	6,356	18,361	12,044	(6,317)
Capital Outlay	-	-	-	-
Reimbursements	(515)	(1,073)	(1,024)	49
Total expenditures	<u>\$ 164,113</u>	<u>\$ 190,770</u>	<u>\$ 188,006</u>	<u>\$ (2,764)</u>
Receipts Over (Under) Expenditures	\$ (1,658)	\$ 6,247		
Unencumbered Cash, Beginning	24,802	23,144		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 23,144</u>	<u>\$ 29,391</u>		

Sumner County, Kansas**Special Purpose Fund****Work Release****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 1,980	\$ 2,660	\$ 40,000	\$ (37,340)
Operating transfer from Concealed Carry	-	-	-	-
	<u>\$ 1,980</u>	<u>\$ 2,660</u>	<u>\$ 40,000</u>	<u>\$ (37,340)</u>
<u>Expenditures</u>				
Public Safety:				
Program expenditures	\$ 1,595	\$ 2,665	\$ 40,000	\$ 37,335
Reimbursements	-	-	-	-
Total expenditures	<u>\$ 1,595</u>	<u>\$ 2,665</u>	<u>\$ 40,000</u>	<u>\$ 37,335</u>
Receipts Over (Under) Expenditures	\$ 385	\$ (5)		
Unencumbered Cash, Beginning	4,924	5,309		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,309</u>	<u>\$ 5,304</u>		

Sumner County, Kansas
Special Purpose Fund
Sanitary Landfill Capital Outlay
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ 34
Total receipts	<u>\$ -</u>	<u>\$ 34</u>
<u>Expenditures</u>		
Public Works:		
Commodities	\$ -	\$ -
Capital outlay	2,884	1,042
Transfer to general fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 2,884</u>	<u>\$ 1,042</u>
Receipts Over (Under) Expenditures	\$ (2,884)	\$ (1,008)
Unencumbered Cash, Beginning	107,156	104,272
Prior Year Cancelled Encumbrances	-	-
Equity fund transfer	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 104,272</u></u>	<u><u>\$ 103,264</u></u>

Sumner County, Kansas
Special Purpose Fund
911 Emergency Phone System
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Collections	\$ -	\$ -
<u>Expenditures</u>		
Operating transfer to Equipment Reserve	\$ 2,634	\$ -
Total expenditures	<u>\$ 2,634</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (2,634)	\$ -
Unencumbered Cash, Beginning	2,634	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Sumner County, Kansas
Special Purpose Fund
Capital Improvement
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ (65)	\$ -	\$ -	\$ -
Less Contingent at-risk reserve	(2,230)	-	-	-
Delinquent tax	3,515	1,125	1,173	(48)
Motor vehicle tax	12,667	371	-	371
Recreational vehicle tax	208	5	-	5
Commercial vehicle tax	198	-	-	-
16/20M truck tax	830	492	-	492
Other:				-
Operating transfer from Equipment Reserve	64,265	59,303	59,303	-
Total receipts	<u>\$ 79,388</u>	<u>\$ 61,296</u>	<u>\$ 60,476</u>	<u>\$ 820</u>
<u>Expenditures</u>				
Capital Outlay:				
Capital outlay	\$ 25,798	\$ 58,871	\$ 75,000	\$ 16,129
Transfer to Equipment Reserve	-	-	-	-
	<u>\$ 25,798</u>	<u>\$ 58,871</u>	<u>\$ 75,000</u>	<u>\$ 16,129</u>
Receipts Over (Under) Expenditures	\$ 53,590	\$ 2,425		
Unencumbered Cash, Beginning	14,523	68,113		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 68,113</u>	<u>\$ 70,538</u>		

Not subject to budget law per K.S.A. 19-120.

Sumner County, Kansas
Special Purpose Fund
Sheriff Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Drug tax	\$ 701	\$ 12
Forfeitures	-	-
Total receipts	<u>\$ 701</u>	<u>\$ 12</u>
 <u>Expenditures</u>		
Public Safety:		
Commodities	<u>\$ 3,970</u>	<u>\$ 5,999</u>
 Receipts Over (Under) Expenditures	\$ (3,269)	\$ (5,987)
 Unencumbered Cash, Beginning	13,694	10,425
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 10,425</u>	<u>\$ 4,438</u>

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas
Special Purpose Fund
Federal Equitable Sharing
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Treasury receipts	\$ 14,267	\$ -
Dept of Justice receipts	<u>71,483</u>	<u>80,856</u>
Total revenue	<u>\$ 85,750</u>	<u>\$ 80,856</u>
<u>Expenditures</u>		
General Government:		
Commodities	\$ 707	\$ -
Contractual	<u>83,192</u>	<u>125,662</u>
Total expenditures	<u>\$ 83,899</u>	<u>\$ 125,662</u>
 Receipts Over (Under) Expenditures	 \$ 1,851	 \$ (44,806)
 Unencumbered Cash, Beginning	 118,640	 120,491
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 120,491</u>	 <u>\$ 75,685</u>

Sumner County, Kansas
Special Purpose Fund
2010 911 Wire Line Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
911 System fees	\$ 142,212	\$ 142,007	\$ 147,000	\$ (4,993)
Total receipts	<u>\$ 142,212</u>	<u>\$ 142,007</u>	<u>\$ 147,000</u>	<u>\$ (4,993)</u>
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ 78,220	\$ 99,001	\$ 102,000	\$ 2,999
Capital outlay	14,984	56,301	48,000	(8,301)
Reimbursements	-	(8)	-	8
Operating Transfer to Equipment Reserve	-	50,000	50,000	-
Total expenditures	<u>\$ 93,204</u>	<u>\$ 205,294</u>	<u>\$ 200,000</u>	<u>\$ (5,294)</u>
Receipts Over (Under) Expenditures	\$ 49,008	\$ (63,287)		
Unencumbered Cash, Beginning	197,222	246,920		
Prior Year Cancelled Encumbrances	<u>690</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 246,920</u>	<u>\$ 183,633</u>		

Sumner County, Kansas
Special Purpose Fund
CDBG Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State grant	\$ 11,543	\$ 277,230
 <u>Expenditures</u>		
Capital outlay:		
Passthrough to Sub-recipient	\$ 11,543	\$ 277,230
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Sumner County, Kansas
Special Purpose Fund
Sex Offender Fee
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 5,260	\$ 6,555	\$ 4,000	\$ 2,555
<u>Expenditures</u>				
Public Safety:				
Commodities	\$ 1,750	\$ 1,790	\$ 4,000	\$ 2,210
	<u>\$ 1,750</u>	<u>\$ 1,790</u>	<u>\$ 4,000</u>	<u>\$ 2,210</u>
Receipts Over (Under) Expenditures	\$ 3,510	\$ 4,765		
Unencumbered Cash, Beginning	8,940	12,450		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 12,450</u>	<u>\$ 17,215</u>		

Sumner County, Kansas
Special Purpose Fund
Inmate Phone System
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 46,445	\$ 49,550	\$ 20,000	\$ 29,550
<u>Expenditures</u>				
Public Safety:				
Communication equipment	\$ 53,763	\$ 19,916	\$ 20,000	\$ 84
Reimbursements	-	-	-	-
Total expenditures	\$ 53,763	\$ 19,916	\$ 20,000	\$ 84
Receipts Over (Under) Expenditures	\$ (7,318)	\$ 29,634		
Unencumbered Cash, Beginning	52,831	45,513		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 45,513	\$ 75,147		

Sumner County, Kansas
Special Purpose Fund
Equipment Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other financing sources:		
Operating transfer from Sheriff	\$ 114,890	\$ -
Operating transfer from Planning & Zoning	7,000	7,000
Operating transfer from Information Services	96,000	143,300
Operating transfer from Appraiser	-	165
Operating transfer from Emergency Mgmt	11,500	-
Operating transfer from Election	25,000	30,000
Operating transfer from Public Health	13,500	30,000
Operating transfer from Noxious Weed	13,000	8,000
Operating transfer from County Clerk	1,000	1,000
Operating transfer from 911 Emergency Phone Sys	2,634	50,000
Operating transfer from 911 Wireless	11,664	-
Total receipts	<u>\$ 296,188</u>	<u>\$ 269,465</u>
<u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 26,689	\$ 20,326
Operating transfers out:		
Transfer to Capital Improvement Fund	64,265	59,303
Total expenditures	<u>\$ 90,954</u>	<u>\$ 79,629</u>
Receipts Over (Under) Expenditures	\$ 205,234	\$ 189,836
Unencumbered Cash, Beginning	1,135,904	1,378,527
Prior Year Cancelled Encumbrances	37,389	-
Unencumbered Cash, Ending	<u>\$ 1,378,527</u>	<u>\$ 1,568,363</u>

Not subject to budget law per K.S.A. 19-119.

Sumner County, Kansas
Special Purpose Fund
County Cemetery
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Fees collected and sales	\$ 11,595	\$ 12,312	\$ 12,000	\$ 312
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 3,353	\$ 3,300	\$ -	\$ (3,300)
Transfer to Equip Reserv	-	-	-	-
Capital outlay	-	7,800	25,000	17,200
Total expenditures	\$ 3,353	\$ 11,100	\$ 25,000	\$ 13,900
Receipts Over (Under) Expenditures	\$ 8,242	\$ 1,212		
Unencumbered Cash, Beginning	112,964	121,206		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 121,206	\$ 122,418		

Sumner County, Kansas
Special Purpose Fund
DARE Program
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Appropriation from Special Alcohol	\$ 5,500	\$ -
<u>Expenditures</u>		
Public Safety:		
Program expenditures	\$ 3,000	\$ 1,000
Receipts Over (Under) Expenditures	\$ 2,500	\$ (1,000)
Unencumbered Cash, Beginning	3,716	6,216
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 6,216</u>	<u>\$ 5,216</u>

Sumner County, Kansas**Special Purpose Fund****Juvenile Justice****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Intergovernmental				
Grant	\$ 190,337	\$ 194,942	\$ 219,624	\$ (24,682)
<u>Expenditures</u>				
General Government:				
Personal services	\$ 174,500	\$ 179,591	\$ 182,090	\$ 2,499
Commodities	1,893	1,495	2,800	1,305
Contractual	23,966	19,334	34,734	15,400
Capital outlay	-	-	-	-
Reimbursements	(628)	1,491	-	(1,491)
Total expenditures	\$ 199,731	\$ 201,911	\$ 219,624	\$ 17,713
Receipts Over (Under) Expenditures	\$ (9,394)	\$ (6,969)		
Unencumbered Cash, Beginning	36,285	26,891		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 26,891	\$ 19,922		

Sumner County, Kansas
Special Purpose Fund
EMA/Cert
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Federal program	\$ -	\$ -
State program	-	-
Miscellaneous revenue	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
General Government:		
Grant expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	334	334
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 334</u>	<u>\$ 334</u>

Sumner County, Kansas
Special Purpose Fund
County Attorney - Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Administration fee	\$ 195	\$ 50
<u>Expenditures</u>		
General Government		
Capital outlay	\$ -	\$ -
Reimbursements	-	-
Total expenditures	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 195	\$ 50
Unencumbered Cash, Beginning	3,821	4,016
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 4,016</u>	<u>\$ 4,066</u>

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas
Special Purpose Fund
War Memorial
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous	\$ -	\$ -
<u>Expenditures</u>		
Culture and Recreation:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	300	300
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 300</u>	<u>\$ 300</u>

Sumner County, Kansas
Special Purpose Fund
Local Emergency Planning
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	8	8
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 8</u>	<u>\$ 8</u>

Sumner County, Kansas
Special Purpose Fund
Neighborhood Revitalization
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Property tax withheld from taxing districts	\$ 498,267	\$ 516,155
Fees collected	<u>26,380</u>	<u>33,017</u>
Total receipts	<u>\$ 524,647</u>	<u>\$ 549,172</u>
<u>Expenditures</u>		
General Government:		
Taxes refunded	\$ 498,139	\$ 515,979
Administrative expenses	581	1,492
Appropriation to general fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 498,720</u>	<u>\$ 517,471</u>
Receipts Over (Under) Expenditures	\$ 25,927	\$ 31,701
Unencumbered Cash, Beginning	408	26,335
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 26,335</u>	<u>\$ 58,036</u>

Exempt from budget law per K.S.A. 12-17,118

Sumner County, Kansas
Special Purpose Fund
Special Emergency Response Team
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 14,645	\$ 14,785
 <u>Expenditures</u>		
General Government:		
Miscellaneous	\$ 8,847	\$ 13,168
 Receipts Over (Under) Expenditures	\$ 5,798	\$ 1,617
 Unencumbered Cash, Beginning	5,290	11,088
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 11,088</u>	<u>\$ 12,705</u>

Sumner County, Kansas
Special Purpose Fund
Donations for Drug Dog
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Donations	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Commodities	\$ 5,353	\$ 95
Receipts Over (Under) Expenditures	\$ (5,353)	\$ (95)
Unencumbered Cash, Beginning	5,449	96
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 96</u>	<u>\$ 1</u>

Sumner County, Kansas
Special Purpose Fund
Register of Deeds Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Collections	\$ 35,030	\$ 29,966
 <u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 9,205	\$ 4,412
 Receipts Over (Under) Expenditures	\$ 25,825	\$ 25,554
 Unencumbered Cash, Beginning	62,412	88,237
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 88,237</u>	<u>\$ 113,791</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Sales Tax Revenue-Health Care
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Local sales tax	\$ 1,420,385	\$ 1,426,276	\$ 1,376,469	\$ 49,807
Total receipts	<u>\$ 1,420,385</u>	<u>\$ 1,426,276</u>	<u>\$ 1,376,469</u>	<u>\$ 49,807</u>
<u>Expenditures</u>				
Local sales tax appropriation to Ambulance	\$ 655,618	\$ 623,784	\$ 648,443	\$ 24,659
Local sales tax appropriation to Health	282,868	328,194	328,194	-
Local sales tax appropriation to Mental Health	415,000	415,000	413,154	(1,846)
Local sales tax appropriation to Futures Unlimited	178,000	183,600	183,600	-
Local sales tax appropriation to Futures Unl. Bldg	21,849	25,000	24,235	(765)
Local sales tax appropriation to Sumner Hosp. Dist. 1	30,000	-	30,000	30,000
Local sales tax appropriation to Sumner Reg Med Ctr	<u>120,000</u>	<u>100,000</u>	<u>120,000</u>	<u>20,000</u>
Total expenditures	<u>\$ 1,703,335</u>	<u>\$ 1,675,578</u>	<u>\$ 1,747,626</u>	<u>\$ 72,048</u>
Receipts Over (Under) Expenditures	\$ (282,950)	\$ (249,302)		
Unencumbered Cash, Beginning	856,132	573,182		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 573,182</u>	<u>\$ 323,880</u>		

Sumner County, Kansas
Special Purpose Fund
Clerk Technology fund
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ -	\$ 7,483
 <u>Expenditures</u>		
	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ -	\$ 7,483
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 7,483</u>

Sumner County, Kansas
Special Purpose Fund
Treasurer Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ -	\$ 7,484
<u>Expenditures</u>		
	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ 7,484
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 7,484</u>

Sumner County, Kansas**Special Purpose Fund****Bio-Terrorism****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Intergovernmental:				
Federal grant	\$ 20,221	\$ 21,130	\$ 22,195	\$ (1,065)
<u>Expenditures</u>				
Public Safety:				
Personal services	\$ 2,980	\$ 3,872	\$ 5,793	\$ 1,921
Commodities	166	-	200	200
Contractual	14,946	12,300	16,202	3,902
Capital outlay	-	1,832	-	(1,832)
Total expenditures	<u>\$ 18,092</u>	<u>\$ 18,004</u>	<u>\$ 22,195</u>	<u>\$ 4,191</u>
Receipts Over (Under) Expenditures	\$ 2,129	\$ 3,126		
Unencumbered Cash, Beginning	35,118	37,247		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 37,247</u>	<u>\$ 40,373</u>		

Sumner County, Kansas
Special Purpose Fund
Pan Flu Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Grant	\$ -	\$ -
 <u>Expenditures</u>		
Health	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	9,958	9,958
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 9,958</u>	<u>\$ 9,958</u>

Exempt from budget per K.S.A. 12-1663

Sumner County, Kansas**Special Purpose Fund****Cities Readiness Grant****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Intergovernmental:				
Reimbursements	\$ 7,926	\$ 17,113	\$ 7,000	\$ 10,113
	<u>\$ 7,926</u>	<u>\$ 17,113</u>	<u>\$ 7,000</u>	<u>\$ 10,113</u>
<u>Expenditures</u>				
Health:				
Commodities	\$ 252	\$ 1,914	\$ 2,297	\$ 383
Contractual	1,740	5,000	6,000	1,000
Capital outlay	12,342	10,331	12,397	2,066
	<u>\$ 14,334</u>	<u>\$ 17,245</u>	<u>\$ 20,694</u>	<u>\$ 3,449</u>
Receipts Over (Under) Expenditures	\$ (6,408)	\$ (132)		
Unencumbered Cash, Beginning	17,032	10,624		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 10,624</u>	<u>\$ 10,492</u>		

Sumner County, Kansas
Special Purpose Fund
Auto License Fee
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ 59	\$ -
Fees	205,567	207,761
Miscellaneous	386	-
Reimbursement	-	34,740
Total receipts	<u>\$ 206,012</u>	<u>\$ 242,501</u>
<u>Expenditures</u>		
General Government		
Personal services	\$ 194,006	\$ 187,494
Commodities	6,033	4,746
Contractual services	10,836	10,201
Capital outlay	70	390
Operating transfer to general fund	60,026	29,277
Total expenditures	<u>\$ 270,971</u>	<u>\$ 232,108</u>
Receipts Over (Under) Expenditures	\$ (64,959)	\$ 10,393
Unencumbered Cash, Beginning	94,237	29,278
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 29,278</u>	<u>\$ 39,671</u>

Not subject to budget law per K.S.A. 8-145

Sumner County, Kansas
Special Purpose Fund
Contingent At-Risk Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Reservation of ad-valorem tax from General	\$ 153,780	\$ 107,732
Reservation of ad-valorem tax from Road & Bridge	347,997	73,670
Reservation of ad-valorem tax from Special Bridge	3,028	1,484
Reservation of ad-valorem tax from 4-H Club	235	116
Reservation of ad-valorem tax from Fair Assoc	240	145
Reservation of ad-valorem tax from Fair	353	175
Reservation of ad-valorem tax from Conservation	1,928	950
Reservation of ad-valorem tax from Election	12,275	8,302
Reservation of ad-valorem tax from Noxious Weed	9,328	3,870
Reservation of ad-valorem tax from Employee Benefit	195,497	128,254
Reservation of ad-valorem tax from Extension Council	10,434	6,605
Reservation of ad-valorem tax from Appraisers Cost	29,518	14,422
Reservation of ad-valorem tax from Service for Elderly	9,774	5,063
Reservation of ad-valorem tax from Bond & Interest	29,232	59,724
Reservation of ad-valorem tax from Capital Improvements	<u>2,230</u>	<u>-</u>
Total receipts	<u>\$ 805,849</u>	<u>\$ 410,512</u>
<u>Expenditures</u>		
Reimbursements	<u>\$ -</u>	<u>\$ -</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	 \$ 805,849	 \$ 410,512
 Unencumbered Cash, Beginning	 -	 805,849
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 805,849</u>	 <u>\$ 1,216,361</u>

Sumner County, Kansas**Bond and Interest Fund****Bond and Interest****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 334,288	\$ 1,410,462	\$ 1,354,227	\$ 56,235
Less Contingent at-risk reserve	(29,232)	(59,724)	-	(59,724)
Delinquent tax	16,458	11,480	6,848	4,632
Motor vehicle tax	48,484	33,406	31,268	2,138
Recreational vehicle tax	824	636	437	199
Commercial vehicle tax	846	816	-	816
16/20M truck tax	2,273	2,107	1,749	358
Interest income	5	733	-	733
Accrued interest on sale of bonds	11,322	-	-	-
Total receipts	<u>\$ 385,268</u>	<u>\$ 1,399,916</u>	<u>\$ 1,394,529</u>	<u>\$ 5,387</u>
<u>Expenditures</u>				
Debt Service				
Principal	\$ 330,256	\$ 832,806	\$ 832,806	\$ -
Interest	46,285	552,868	552,869	1
Other	-	-	31,767	31,767
Total expenditures	<u>\$ 376,541</u>	<u>\$ 1,385,674</u>	<u>\$ 1,417,442</u>	<u>\$ 31,768</u>
Receipts Over (Under) Expenditures	\$ 8,727	\$ 14,242		
Unencumbered Cash, Beginning	12,531	21,258		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 21,258</u>	<u>\$ 35,500</u>		

Sumner County, Kansas**Bond and Interest Fund****Slate Valley Sewer****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 16,632	\$ 16,632	\$ 16,000	\$ 632
Total receipts	<u>\$ 16,632</u>	<u>\$ 16,632</u>	<u>\$ 16,000</u>	<u>\$ 632</u>
<u>Expenditures</u>				
Debt Service:				
Bond principal	\$ 9,453	\$ 9,711	\$ 9,711	\$ -
Bond interest	3,692	3,434	3,434	-
Other costs	<u>6,442</u>	<u>1,735</u>	<u>8,572</u>	<u>6,837</u>
Total expenditures	<u>\$ 19,587</u>	<u>\$ 14,880</u>	<u>\$ 21,717</u>	<u>\$ 6,837</u>
Receipts Over (Under) Expenditures	\$ (2,955)	\$ 1,752		
Unencumbered Cash, Beginning	17,732	14,777		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 14,777</u>	<u>\$ 16,529</u>		

Sumner County, Kansas
Bond and Interest
Greenfield Improvement District
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Temporary note proceeds	\$ 6,000	\$ -	\$ -	\$ -
Sale of GO bonds	-	146,000	156,650	(10,650)
Total receipts	<u>\$ 6,000</u>	<u>\$ 146,000</u>	<u>\$ 156,650</u>	<u>\$ (10,650)</u>
<u>Expenditures</u>				
Debt Service				
Principal - temporary note	\$ -	\$ 136,310	\$ 156,000	\$ 19,690
Interest - temporary note	-	649	650	1
Cost of issuance	<u>5,840</u>	<u>8,303</u>	<u>-</u>	<u>(8,303)</u>
Total expenditures	<u>\$ 5,840</u>	<u>\$ 145,262</u>	<u>\$ 156,650</u>	<u>\$ 11,388</u>
Receipts Over (Under) Expenditures		-		
	\$ 160	\$ 738		
Unencumbered Cash, Beginning				
	-	160		
Prior Year Cancelled Encumbrances				
	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending				
	<u>\$ 160</u>	<u>\$ 898</u>		

Sumner County, Kansas**Capital Project Fund****Road Bond Series 2014-1****Schedule of Receipts & Expenditures - Actual****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Bond proceeds	\$ 11,640,000	\$ -
Bond premium	<u>947,681</u>	<u>-</u>
Total receipts	<u>\$ 12,587,681</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Contractual	\$ 32,000	\$ -
Capital outlay		
Clearwater Road	2,790,778	-
Oliver Road	6,992,395	25,091
Anson Road	2,353,017	-
Cost of issuance	<u>176,643</u>	<u>-</u>
Total expenditures	<u>\$ 12,344,833</u>	<u>\$ 25,091</u>
		-
Receipts Over (Under) Expenditures	\$ 242,848	\$ (25,091)
 Unencumbered Cash, Beginning	-	242,848
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>323,337</u>
 Unencumbered Cash, Ending	<u>\$ 242,848</u>	<u>\$ 541,094</u>

Sumner County, Kansas**Capital Project Fund****Temp Note Series 2014 Greenfield Paving Project****Schedule of Receipts & Expenditures - Actual****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
<u>Receipts</u>		
Temporary note proceeds	\$ 150,000	\$ -
Prepaid special assessments	-	19,529
Reimbursement	-	160
Interest income	2	-
Total receipts	<u>\$ 150,002</u>	<u>\$ 19,689</u>
<u>Expenditures</u>		
Capital outlay		
Construction	\$ 150,002	\$ -
Payment on temporary notes	-	19,689
Total expenditures	<u>\$ 150,002</u>	<u>\$ 19,689</u>
		-
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Sumner County, Kansas**Business Fund****Self-Insured Medical Plan****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2015*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Premium payment from County	\$ 1,216,645	\$ 2,343,280	\$ 2,461,044	\$ (117,764)
Additional assessments	-	347,449	-	347,449
Reinsurance reimbursement	93,882	333,839	-	333,839
Total receipts	<u>\$ 1,310,527</u>	<u>\$ 3,024,568</u>	<u>\$ 2,461,044</u>	<u>\$ 563,524</u>
<u>Expenditures</u>				
Fixed costs:				
Administration fee	\$ 2,950	\$ 3,200	\$ -	\$ (3,200)
Claims fee	52,332	90,468	-	(90,468)
PPO/UR fee	10,418	22,996	-	(22,996)
Dental fee	87,362	150,953	-	(150,953)
Vision fee	17,383	30,710	-	(30,710)
Specific premium	224,424	418,570	-	(418,570)
Aggregate premium	7,626	11,435	-	(11,435)
ACA transitional reinsurance fee	21,208	14,831	-	(14,831)
Claims paid	<u>795,436</u>	<u>1,959,432</u>	<u>2,461,044</u>	<u>501,612</u>
Total expenditures	<u>\$ 1,219,139</u>	<u>\$ 2,702,595</u>	<u>\$ 2,461,044</u>	<u>\$ (241,551)</u>
Adjustment for qualifying budget credit	-	-	333,839	333,839
Total expenditures, adjusted	<u>\$ 1,219,139</u>	<u>\$ 2,702,595</u>	<u>\$ 2,794,883</u>	<u>\$ 92,288</u>
Receipts Over (Under) Expenditures	\$ 91,388	\$ 321,973	-	-
Unencumbered Cash, Beginning	-	91,388	-	-
Prior Year Cancelled Encumbrances	-	-	-	-
Unencumbered Cash, Ending	<u>\$ 91,388</u>	<u>\$ 413,361</u>	-	-

Sumner County, Kansas
Trust Fund
Prosecuting Attorney Trainee Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Fees	\$ 7,818	\$ 7,410	\$ 6,000	\$ 1,410
<u>Expenditures</u>				
Commodities	\$ 75	\$ 130	\$ -	\$ (130)
Contractual	6,475	4,422	6,000	1,578
Total expenditures	<u>\$ 6,550</u>	<u>\$ 4,552</u>	<u>\$ 6,000</u>	<u>\$ 1,448</u>
Receipts Over (Under) Expenditures	\$ 1,268	\$ 2,858	\$ -	\$ 2,858
Unencumbered Cash, Beginning	49,057	50,325		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 50,325</u>	<u>\$ 53,183</u>		

Sumner County, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2015

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
County Clerk				
Fish and Game Licenses	\$ 5,112	\$ 1,556	\$ 1,480	\$ 5,188
County Treasurer:				
Motor vehicle fees and sales tax collections				
Division of vehicles	\$ 2,541	\$ 1,865,756	\$ 1,865,579	\$ 2,718
Sales tax collection	56,743	841,959	838,254	60,448
	<u>\$ 59,284</u>	<u>\$ 2,707,715</u>	<u>\$ 2,703,833</u>	<u>\$ 63,166</u>
Division of Vehicles Drivers License and SRS	\$ 1,643	\$ 61,828	\$ 61,937	\$ 1,534
Unclaimed monies	<u>\$ 1,239</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,239</u>
Tax Collections				
Special City County Highway	\$ -	\$ 919,884	\$ 919,884	\$ -
Mineral tax	-	113,381	113,381	-
Recreational vehicle tax	1,486	57,797	57,600	1,683
Recreational vehicle tax interest	2	-	-	2
Cash long (short)	(345)	55,200	55,430	(575)
Motor vehicle tax	124,114	3,085,758	3,097,224	112,648
Motor vehicle tax interest	115	-	-	115
Real estate redemption	283,283	698,305	781,336	200,252
Delinquent personal prop tax: Court	15,324	109,086	109,513	14,897
Current tax	20,652,702	36,521,387	34,956,064	22,218,025
Taxes in suspension	23,494	215,397	178,439	60,452
Taxes in escrow	32,501	26,976	38,894	20,583
Commercial vehicle tax	-	75,172	75,087	85
Oil/Gas valuation depletion	432,173	222,619	247,291	407,501
Undistributed funds	<u>139,091</u>	<u>-</u>	<u>-</u>	<u>139,091</u>
	<u>\$ 21,703,940</u>	<u>\$ 42,100,962</u>	<u>\$ 40,630,143</u>	<u>\$ 23,174,759</u>
Taxing District Accounts				
State Educational Building	\$ 6	\$ 260,829	\$ 260,835	\$ -
State Institutional Building	3	130,414	130,415	2
Peck Improvement District	11,925	-	-	11,925
Suppesville Sewer District	7	2,514	2,610	(89)
Townships	-	3,302,807	3,302,807	-
Cemeteries	2,755	227,401	228,969	1,187
Misc districts	49	1,026,005	1,026,014	40
Cities	179	8,475,447	8,475,626	-
School districts	<u>12,266</u>	<u>14,754,293</u>	<u>14,766,559</u>	<u>-</u>
	<u>\$ 27,190</u>	<u>\$ 28,179,710</u>	<u>\$ 28,193,835</u>	<u>\$ 13,065</u>
Total County Treasurer Agency Funds	<u>\$ 21,793,296</u>	<u>\$ 73,050,215</u>	<u>\$ 71,589,748</u>	<u>\$ 23,253,763</u>
District Court	\$ 41,144	\$ 1,489,731	\$ 1,396,815	\$ 134,060
Law Library	<u>\$ 62,752</u>	<u>\$ 33,764</u>	<u>\$ 21,735</u>	<u>\$ 74,781</u>
Total Agency Funds	<u>\$ 21,902,304</u>	<u>\$ 74,575,266</u>	<u>\$ 73,009,778</u>	<u>\$ 23,467,792</u>